Vermilion Water Division Rate Case Docket No. 00-

Proposed Test Year Period: Future

Period Reported: 1998

Schedule H - 11 4 of 8 Page Person Responsible: D. Leppert

Budgeted Payroll Expense - Vermilion Water Division

Line	Account Number (A)	Account Description (B)
1 2	601 - 603	Source of Supply - Operations
3 4	601 - 603	Source of Supply - Maintenance
5	601 - 603	Water Treatment - Operations
7 8	601 - 603	Water Treatment - Maintenance
9	601 - 603	Transmission and Distribution - Operations
11	601 - 603	Transmission and Distribution - Maintenance
12	601 - 603	Customer Accounts Expense
14 15	601 - 603	Admin. & General Expense
16 17 18	601 - 603	Other SUB-TOTAL Payroll O&M Expense
19		306-101AL Paylon Oam Expense
20		
22 23		Total Payroll Expense

Actual 1998		1998 Budget	1998
Payroll		Payroll	Payroll
Expense		Expense	Variance
(C)		(D)	(E)
\$16,147		\$14,600	\$1,54
74		100	-2
221,140		199,900	21,24
82,615		74,700	7,91
213,782		193,200	20,58
73,073		66,000	7,07
213,028		192,500	20,52
88,596		80,000	8,59
<u>0</u> 908,455		<u>0</u> 821,000	87,45
\$908,455		\$821,000	\$87,45

1998 % Variance (F)
9.58%
-35.14%
9.60%
9.58%
9.63%
9.68%
9.64%
9.70%
<u>DIV/01</u> 9.63%
9.63%

\$1,547 -26 21,240 7,915 20,582 7,073 20,528 8,596

87,455

\$87,455

Vermilion Water Division Rate Case Docket No. 00-

Proposed Test Year Period: Future

Period Reported: 1999

Schedule H - 11
Page 5 of 8
Person Responsible: D. Leppert

Budgeted Payroll Expense - Total Company

Line	Account Number (A)	Account Description (B)
1	601 - 603	Source of Supply
2		
3	601 - 603	Pumping - Operations
5	601 - 603	Pumping - Maintenance
6	001-000	diffilig - Maintenance
7	601 - 603	Water Treatment - Operations
8		·
9	601 - 603	Water Treatment - Maintenance
10		_ , ,
11	601 - 603	Transmission and Distribution - Operations
13	601 - 603	Transmission and Distribution - Maintenance
14	001 000	Transmission and Bishibation - Maintenance
15	601 - 603	Customer Accounts Expense
16		
17	601 - 603	Admin. & General Expense
18 19	601 - 603	Sower Related Revent
20	601-603	Sewer Related Payroll SUB-TOTAL Payroll O&M Expense
21		OOD-1017E1 ayloli Odivi Expelise
22		
23		
24		Total Payroll Expense
25		

Actual 1999	1999 Budget	
Payroll	Payroll	
Expense	Expense	
(C)	(D)	
\$ 56,928	\$51,600	
192,986	174,600	
38,462	34,800	
535,702	484,900	
107,614	97,400	
309,761	280,300	
384,315	347,800	
738,521	668,300	
761,928	689,300	
395,898	358,000	
3,522,115	3,187,000	
,		
\$3,522,115	\$3,187,000	

1999	1999
Payroll	%
Variance	Variance
(E)	(F)
(-)	· · · · · · · · · · · · · · · · · · ·
\$5,328	9.369

18,386	9.53%
3,662	9.529
50,802	9.48%
10,214	9,49%
10,214	9.497
29,461	9,519
NES	0.017
36,515	9.50%
70,221	9.51%
72,628	9.53%
27 000	0.570
37,898	9.579
335,115	9.51%
0005 445	0.540
\$335,115	9.51%

Vermilion Water Division Rate Case Docket No. 00-

Proposed Test Year Period: Future

Period Reported: 1999

Schedule

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Page Person Responsible: D. Leppert

Budgeted Payroll Expense - Vermilion Water Division

				1	
Li	ne	Account Number (A)	Account Description (B)		Act
		·		1	
	1 2	601 - 603	Source of Supply		
	3	601 - 603	Pumping - Operations		
	4				
	5 6	601 - 603	Pumping - Maintenance		
	7	601 - 603	Water Treetment Operations		
		601 - 603	Water Treatment - Operations		
1	8				
	9	601 - 603	Water Treatment - Maintenance		1
- 1	10				
-	11	601 - 603	Transmission and Distribution - Operations		
1	12				
	13	601 - 603	Transmission and Distribution - Maintenance		
•	14				
	15	601 - 603	Customer Accounts Expense		
	16				
	17	601 - 603	Admin. & General Expense	·	
	18				
	19	601 - 603	Other		
	20		SUB-TOTAL Payroll O&M Expense		
	21				
	22				
	23				
	24		Total Payroll Expense		
	25				L

Actual 1999	1999 Budget	1999
Payroli	Payroll	Payrofi
Expense	Expense	Variance
(C)	(D)	(E)
\$3,040	2,800	\$240
10,585	9,700	885
4,008	3,700	308
240,382	219,700	20,682
89,804	82,100	7,704
232,384	212,400	19,984
79,431	72,600	6,831
231,564	211,640	19,924
96,305	87,906	8,399
	0	0
987,502	902,546	84,956
\$987,502	\$902,546	\$84,956

1999 % Variance (F)
7.89%
8.36%
7.69%
8.60%
8.58%
8.60%
8.60%
8.60%
8.72%
<u>#DIV/0!</u> 8.60%
8.60%
<u> </u>

Vermilion Water Division Rate Case Docket No. 00-

Proposed Test Year Period: Future

Period Reported: 2001

Schedule

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Page Person Responsib

Person Responsible: D. Leppert

Budgeted Payroll Expense - Total Company

Line	Account Number (A)	Account Description (B)
1 2	601 - 603	Source of Supply
3	601 - 603	Pumping Operations
5	601 - 603	Pumping Maintenance
7 8	601 - 603	Water Treatment - Operations
9 10	601 - 603	Water Treatment - Maintenance
11 12	601 - 603	Transmission and Distribution - Operations
13 14	601 - 603	Transmission and Distribution - Maintenance
15 16	601 - 603	Customer Accounts Expense
17 18	601 - 603	Admin. & General Expense
19 20	601 - 603	Sewer Related Payroll SUB-TOTAL Payroll O&M Expense
21 22		
23 24		Total Payroll Expense
25	Note - Includ	es Sewer Payroll as well

Future Test Yr Payroll Expense (C)	Budget Payroll Expense (D)
\$51,133	\$51,133
211,774	211,774
100,587	100,587
624,297	624,297
221,808	221,808
609,640	609,640
403,882	403,882
549,892	549,892
751,198	751,198
<u>391,785</u> 3,915,995	<u>391,785</u> 3,915,995
\$3,915,995	\$3,915,995
	J

ture Test Yr Payroll Variance (E)	Future Test Yr % Variance (F)
\$0	N /A
0	
0	
o	
0	
0	
~ *** *********************************	
0	
0	
o <u>o</u>	
\$0	

Vermilion Water Division Rate Case Docket No. 00-

Proposed Test Year Period: Future

Period Reported: 2001

Schedule H - 11
Page 8 of 8
Person Responsible: D. Leppert

Budgeted Payroll Expense - Vermilion Water Division

Line	Account Number (A)	Account Description (B)
1	601 - 603	Source of Supply
2		
3	601 - 603	Pumping Operations
4		
5	601 - 603	Pumping Maintenance
6 7	004 000	Water Terretornal Organisms
8	601 - 603	Water Treatment - Operations
9	601 - 603	Water Treatment - Maintenance
10		, , , , , , , , , , , , , , , , , , , ,
11	601 - 603	Transmission and Distribution - Operations
12		
13	601 - 603	Transmission and Distribution - Maintenance
14 15	601 - 603	Customer Accounts Expense
16	001-003	Customer Accounts Expense
17	601 - 603	Admin. & General Expense
18		
19	601 - 603	Other
20		SUB-TOTAL Payroll O&M Expense
21 22		
23		
24		Total Payroli Expense
25		

uture Test Yr	Budget
Payroll	Payroll
Expense	Expense
(C)	(D)
\$30,055	\$30,055
26,177	26,177
6,302	6,302
258,016	258,016
83,258	83,258
250,381	250,381
96,953	96,953
266,620	266,620
138,158	138,158
<u>0</u> 1,155,921	<u>0</u> 1,155,921
\$1,155,921	\$1,155,921

Future Tes		
Payrol		
Variand	e	
(E)		
	\$0	
	0	
	0	
	0	
	0	
	0	
	0	
	0	
	0	
	<u>0</u> 0	
	\$0	

Future Test Yr	
%	
Variance	
(F)	
\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \	
N /A	
(, , , ,	

Vermilion Water Division

Rate Case Docket No. 00-

Budgeted Number of Employees

Schedule Page H-12 Page 1 of 10

Person Responsible:

D. Leppert

Period Reported: 1997

Total Company

<u>Line</u>	Department (A)	Budgeted Number of Full Time Employees (B)	Budgeted Number of Part Time Employees (C)	Budgeted Number of Full Time Equivalents (D)	Budgeted Full Time Equivalents (B + D) (E)	Department (<u>F)</u>	Budgeted Number of Full Time Employees (G)	Budgeted Number of Part Time Employees (H)	Budgeted Number of Full Time Equivalents (I)	Budgeted Full Time Equivalents (G + I) (J)
1	Production					Customer Service				
2	January	38	1	0.5	38.5	January	23	10	5.0	28.0
3	February	38	1	0.5	38.5	February	23	10	5.0	28.0
4	March	38	1	0.5	38.5	March	23	10	5.0	28.0
5	April	38	1	0.5	38.5	April	23	10	5.0	28.0
6	May	38	1	0.5	38.5	May	23	10	5.0	28.0
7	June	38	1	0.5	38.5	June	23	10	5.0	28.0
8	July	38	3	1.5	39.5	July	23	10	5.0	28.0
9	August	38	3	1.5	39.5	August	23	10	5.0	28.0
10	September	38	3	1.5	39.5	September	23	10	5.0	28.0
11	October	38	1	0.5	38.5	October	23	10	5.0	28.0
12	November	38	1	0.5	38.5	November	23	10	5.0	28.0
13	December	38	1	0.5	38.5	December	23	10	5.0	28.0
14										
15	***									
16										
17										
18	Transmission and Distribution					Administrative & General				
19	January	25	0	0.0	25.0	January	27	1	0.5	27.5
20	February	25	0	0.0	25.0	February	27	1	0.5	27.5
21	March	25	0	0.0	25.0	March	27	1	0.5	27.5
22	April	25	0	0.0	25.0	April	27	1	0.5	27.5
23	May	25	0	0.0	25.0	May	27	1	0.5	27.5
24	June	25	1	0.5	25.5	June	·/weight	1	0.5	27.5
25	July	24	1	0.5	24.5	July	27	1	0.5	27.5
26	August	24	1	0.5	24.5	August	27	1	0.5	27.5
27	September	24	0	0.0	24.0	September	27	1	0.5	27.5
28	October	24	0	0.0	24.0	October	25	1	0.5	25.5
29	November	24	0	0.0	24.0	November	25	1	0.5	25.5
30	December	24	0	0.0	24.0	December	25	1	0.5	25.5

Vermilion Water Division

Rate Case Docket No. 00-Period Reported: 1997

Budgeted Number of Employees

Schedule Page H-12 Page 2 of 10

Person Responsible:

D. Leppert

Vermilion Water Division

<u>Line</u>	Department (<u>A)</u>	Budgeted Number of Full Time Employees (B)	Budgeted Number of Part Time Employees (C)	Budgeted Number of Full Time Equivalents (D)	Budgeted Full Time Equivalents (B + D) (E)	Department <u>(F)</u>	Budgeted Number of Full Time Employees (G)	Budgeted Number of Part Time Employees (H)	Budgeted Number of Full Time Equivalents (1)	Budgeted Full Time Equivalents (G + I) (J)
1	Production					Customer Service				
2	January	13	0	0.0	13.0	January	8	1	0.5	8.5
3	February	13	0	0.0	13.0	February	8	1	0.5	8.5
4	March	13	0	0.0	13.0	March	8	1	0.5	8.5
5	April	13	0	0.0	13.0	April	8	1	0.5	8.5
6	May	13	0	0.0	13.0	May	8	1	0.5	8.5
7	June	13	0	0.0	13.0	June	8	1	0.5	8.5
8	July	13	1	0.5	13.5	July	8	3	1.5	9.5
9	August	13	1	0.5	13.5	August	8	3	1.5	9.5
10	September	13	1	0.5	13.5	September	8	3	1.5	9.5
11	October	13	0	0.0	13.0	October	8	1	0.5	8.5
12	November	13	0	0.0	13.0	November	8	1	0.5	8.5
13	December	13	0	0.0	13.0	December	8	1	0.5	8.5
14										
15	interest									
16										
17										
18	Transmission and Distribution					Administrative & General				
19	January	8	0	0.0	8.0	January	3	0	0.0	3.0
20	February	8	0	0.0	8.0	February	3	0	0.0	3.0
21	March	8	0	0.0	8.0	March	3	0	0.0	3.0
22	April	8	0	0.0	8.0	April	3	0	0.0	3.0
23	May	8	0	0.0	8.0	May	3	0	0.0	3.0
24	June	8	0	0.0	8.0	June	·/m/s	0	0.0	3.0
25	July	8	1	0.5	8.5	July	3	0	0.0	3.0
26	August	8	1	0.5	8.5	August	3	0	0.0	3.0
27	September	8	1	0.5	8.5	September	3	0	0.0	3.0
28	October	8	0	0.0	8.0	October	2	0	0.0	2.0
29	November	8	0	0.0	8.0	November	2	0	0.0	2.0
30	December	8	0	0.0	8.0	December	2	0	0.0	2.0

Vermilion Water Division

Rate Case Docket No. 00-

Budgeted Number of Employees

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Person Responsible:

D. Leppert

Period Reported: 1998

Total Company

<u>Line</u>	Department (<u>A)</u>	Budgeted Number of Full Time Employees (B)	Budgeted Number of Part Time Employees (C)	Budgeted Number of Full Time Equivalents (D)	Budgeted Full Time Equivalents (B + D) (E)	Department (<u>F)</u>	Budgeted Number of Full Time Employees (G)	Budgeted Number of Part Time Employees (H)	Budgeted Number of Full Time Equivalents (I)	Budgeted Full Time Equivalents (G + I)
1	Production					Customer Service				
2	January	34	1	0.5	34.5	January	21	4	2.0	23.0
3	February	34	1	0.5	34.5	February	21	4	2.0	23.0
4	March	34	1	0.5	34.5	March	21	4	2.0	23.0
5	April	34	1	0.5	34.5	April	21	4	2.0	23.0
6	May	34	1	0.5	34.5	May	21	4	2.0	23.0
7	June	34	2	1.0	35.0	June	21	4	2.0	23.0
8	July	34	2	1.0	35.0	July	21	4	2.0	23.0
9	August	34	2	1.0	35.0	August	21	4	2.0	23.0
10	September	34	1	0.5	34.5	September	21	4	2.0	23.0
11	October	34	1	0.5	34.5	October	21	4	2.0	23.0
12	November	34	1	0.5	34.5	November	21	4	2.0	23.0
13	December	34	1	0.5	34,5	December	21	4	2.0	23.0
14										
15	₹/.									
16										
17										
18	Transmission and Distribution					Administrative & General				
19	January	25	0	0.0	25.0	January	26	2	1.0	27.0
20	February	25	0	0.0	25.0	February	26	2	1.0	27.0
21	March	25	0	0.0	25.0	March	26	2	1.0	27.0
22	April	25	0	0.0	25.0	April	25	2	1.0	26.0
23	May	25	0	0.0	25.0	May	25	2	1.0	26.0
24	June	25	0	0.0	25.0	June	N#875	2	1.0	26.0
25	July	25	1	0.5	25.5	July	24	3	1.5	25.5
26	August	25	1	0.5	25.5	August	24	3	1.5	25.5
27	September	25	1	0.5	25.5	September	24	3	1.5	25,5
28	October	25	0	0.0	25.0	October	22	2	1.0	23.0
29	November	25	0	0.0	25.0	November	22	2	1.0	23.0
30	December	25	0	0.0	25.0	December	22	2	1.0	23.0

Vermilion Water Division

Rate Case Docket No. 00-

Budgeted Number of Employees

Schedule Page

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Person Responsible:

D. Leppert

Period Reported: 1998

Vermilion Water Division

<u>Line</u>	Department (<u>A)</u>	Budgeted Number of Full Time Employees (B)	Budgeted Number of Part Time Employees (C)	Budgeted Number of Full Time Equivalents (D)	Budgeted Full Time Equivalents (B + D) (E)	Department (<u>F.</u>)	Budgeted Number of Full Time Employees (G)	Budgeted Number of Part Time Employees (H)	Budgeted Number of Full Time Equivalents (I)	Budgeted Full Time Equivalents (G+!) (山)
1	Production					Customer Service				
2	January	13	0	0.0	13.0	January	8	1	0.5	8.5
3	February	13	0	0.0	13.0	February	8	1	0.5	8.5
4	March	13	0	0.0	13.0	March	8	1	0.5	8.5
5	April	13	0	0.0	13.0	April	8	1	0.5	8.5
6	May	13	0	0.0	13.0	May	8	1	0.5	8.5
7	June	13	0	0.0	13.0	June	8	1	0.5	8.5
8	July	13	1	0.5	13.5	July	8	3	1.5	9.5
9	August	13	1	0.5	13.5	August	8	3	1.5	9.5
10	September	13	1	0.5	13.5	September	8	3	1.5	9.5
11	October	13	0	0.0	13.0	October	8	1	0.5	8.5
12	November	13	0	0.0	13.0	November	8	1	0.5	8.5
13	December	13	0	0.0	13.0	December	8	1	0.5	8.5
14										
15	₹,									
16										
17										
18	Transmission and Distribution					Administrative & General		_		
19	January	8	0	0.0	8.0	January	2	0	0.0	2.0
20	February	8	0	0.0	8.0	February	2	0	0.0	2.0
21	March	8	0	0.0	8.0	March	2	0	0.0	2.0
22	April	8	0	0.0	8.0	April	2	0	0.0	2.0
23	May	8	0	0.0	8.0	May	_2	0	0.0	2.0
24	June	8	0	0.0	8.0	June	NR/2	0	0.0	2.0
25	July	8	1	0.5	8.5	July	2	0	0.0	2.0
26	August	8	1	0.5	8.5	August	2	0	0.0	2.0
27	September	8	1	0.5	8.5	September	2	0	0.0	2.0
28	October	8	0	0.0	8.0	October	2	0	0.0	2.0
29	November	8	0	0.0	8.0	November	2	0	0.0	2.0
30	December	8	0	0.0	8.0	December	2	0	0.0	2.0

Vermilion Water Division

Rate Case Docket No. 00-

Budgeted Number of Employees

Schedule Page

H-12 Page 5 of 10 D. Leppert

Person Responsible:

Period Reported: 1999

Total Company

<u>Line</u>	Department (<u>A)</u>	Budgeted Number of Full Time Employees (B)	Budgeted Number of Part Time Employees (C)	Budgeted Number of Full Time Equivalents (D)	Budgeted Full Time Equivalents (B + D) (E)	Department (<u>F)</u>	Budgeted Number of Full Time Employees (G)	Budgeted Number of Part Time Employees (H)	Budgeted Number of Full Time Equivalents	Budgeted Full Time Equivalents (G + I)
1	Production					Customer Service				
2	January	34	0	0.0	34.0	January	22	4	2.0	24.0
3	February	34	0	0.0	34.0	February	22	4	2.0	24.0
4	March	34	0	0.0	34.0	March	22	4	2.0	24.0
5	April	34	0	0.0	34.0	April	22	4	2.0	24.0
6	May	34	0	0.0	34.0	May	22	4	2.0	24.0
7	June	34	0	0.0	34.0	June	22	4	2.0	24.0
8	July	34	1	0.5	34.5	July	22	4	2.0	24.0
9	August	34	1	0.5	34.5	August	22	4	2.0	24.0
10	September	34	1	0.5	34.5	September	22	4	2.0	24.0
11	October	34	0	0.0	34.0	October	22	4	2.0	24.0
12	November	34	0	0.0	34.0	November	22	4	2.0	24.0
13	December	34	0	0.0	34.0	December	22	4	2.0	24.0
14										
15	۳,									
16										
17										
18	Transmission and Distribution					Administrative & General				
19	January	25	1	0.5	25.5	January	22	2	1.0	23.0
20	February	25	1	0.5	25.5	February	22	2	1.0	23.0
21	March	25	1	0.5	25.5	March	22	2	1.0	23.0
22	April	25	1	0.5	25.5	April	22	2	1.0	23.0
23	May	25	1	0.5	25.5	May	22	2	1.0	23.0
24	June	25	1	0,5	25.5	June	~VE/2	4	2.0	24.0
25	July	25	1	0.5	25.5	July	22	4	2.0	24.0
26	August	25	1	0.5	25.5	August	22	4	2.0	24.0
27	September	25	1	0.5	25.5	September	22	2	1.0	23.0
28	October	25	1	0.5	25.5	October	22	2	1.0	23.0
29	November	25	1	0.5	25.5	November	22	2	1.0	23.0
30	December	25	1	0.5	25.5	December	22	2	1.0	23.0

Vermilion Water Division

Rate Case Docket No. 00-

Budgeted Number of Employees

Schedule Page Person Responsible: H-12 Page 6 of 10 D. Leppert

Period Reported: 1999

Vermilion Water Division

<u>Line</u>	Department (<u>A)</u>	Budgeted Number of Full Time Employees (B)	Budgeted Number of Part Time Employees (C)	Budgeted Number of Full Time Equivalents (D)	Budgeted Full Time Equivalents (B + D) (E)	Department (<u>F)</u>	Budgeted Number of Full Time Employees (G)	Budgeted Number of Part Time Employees (H)	Budgeted Number of Full Time Equivalents (1)	Budgeted Full Time Equivalents (G + I) (J)
1	Production					Customer Service				
2	January	13	0	0.0	13.0	January	9	1	0.5	9.5
3	February	13	0	0.0	13,0	February	9	1	0.5	9.5
4	March	13	0	0.0	13.0	March	9	1	0.5	9.5
5	April	13	0	0.0	13.0	Aprit	9	1	0.5	9.5
6	May	13	0	0.0	13.0	May	9	1	0.5	9.5
7	June	13	1	0.5	13.5	June	9	3	1.5	10.5
8	July	13	1	0.5	13.5	July	9	3	1.5	10.5
9	August	13	1	0.5	13,5	August	9	3	1.5	10.5
10	September	13	0	0.0	13.0	September	9	1	0.5	9.5
11	October	13	0	0.0	13.0	October	9	1	0.5	9.5
12	November	13	0	0.0	13.0	November	9	1	0.5	9.5
13	December	13	0	0.0	13.0	December	9	1	0.5	9.5
14										
15	₩.									
16										
17										
18	Transmission and Distribution					Administrative & General				
19	January	8	0	0.0	8.0	January	2	0	0.0	2.0
20	February	8	0	0.0	8.0	February	2	0	0.0	2.0
21	March	8	0	0.0	8.0	March	2	0	0.0	2.0
22	April	8	0	0.0	8.0	April	2	0	0.0	2.0
23	May	8	0	0.0	8.0	May	2	0	0.0	2.0
24	June	8	1	0.5	8.5	June		1	0.5	2.5
25	July	8	1	0.5	8.5	July	2	1	0.5	2.5
26	August	8	1	0.5	8.5	August	2	1	0.5	2.5
27	September	8	0	0.0	8.0	September	2	0	0.0	2.0
28	October	8	0	0.0	8.0	October	2	0	0.0	2.0
29	November	8	0	0.0	8.0	November	2	0	0.0	2.0
30	December	8	0	0.0	8.0	December	2	0	0.0	2.0

Vermilion Water Division

Rate Case Docket No. 00-

Budgeted Number of Employees

Schedule Page

H-12 Page 7 of 10 D. Leppert

Person Responsible:

Period Reported: 2000

Total Company

<u>Line</u>	Department (<u>A)</u>	Budgeted Number of Full Time Employees (B)	Budgeted Number of Part Time Employees (C)	Budgeted Number of Full Time Equivalents (D)	Budgeted Full Time Equivalents (B + D) (E)	Department <u>(F)</u>	Budgeted Number of Full Time Employees (G)	Budgeted Number of Part Time Employees (H)	Budgeted Number of Full Time Equivalents (1)	Budgeted Full Time Equivalents (G + 1) (J)
1	Production					Customer Service				
2	January	30	2	1.0	31.0	January	22	8	4.0	26.0
3	February	30	2	1.0	31.0	February	22	8	4.0	26.0
4	March	30	2	1.0	31.0	March	22	8	4.0	26.0
5	April	30	2	1.0	31.0	April	22	8	4.0	26.0
6	May	30	2	1.0	31,0	May	22	8	4.0	26.0
7	June	30	2	1.0	31.0	June	22	8	4.0	26.0
8	July	30	2	1.0	31.0	July	22	8	4.0	26.0
9	August	30	2	1.0	31.0	August	22	8	4.0	26.0
10	September	30	2	1.0	31.0	September	22	8	4.0	26.0
11	October	30	2	1.0	31.0	October	22	8	4.0	26.0
12	November	30	2	1.0	31.0	November	22	8	4.0	26.0
13	December	30	2	1.0	31.0	December	22	8	4.0	26.0
14										
15	₩,									
16										
17										
18	Transmission and Distribution					Administrative & General		_		
19	January	26	4	2.0	28.0	January	20	2	1.0	21.0
20	February	26	4	2.0	28.0	February	20	2	1.0	21.0
21	March	26	4	2.0	28.0	March	20	2	1.0	21.0
22	April	26	4	2.0	28.0	April	20	2	1.0	21.0
23	May	26	4	2.0	28.0	May	20	2	1.0	21.0
24	June	26	4	2.0	28.0	June		2	1.0	21.0
25	July	26	4	2.0	28.0	July	20	2	1.0	21.0
26	August	26	4	2.0	28.0	August	20	2	1.0	21.0
27	September	26	4	2.0	28.0	September	20	2	1.0	21.0
28	October	26	4	2.0	28.0	October	20	2	1.0	21.0
29	November	26	4	2.0	28.0	November	20	2	1.0	21.0
30	December	26	4	2.0	28.0	December	20	2	1.0	21.0

Vermilion Water Division

Rate Case Docket No. 00-

Budgeted Number of Employees

Schedule Page Person Responsible: H-12 Page 8 of 10 D. Leppert

Period Reported: 2000

Vermilion Water Division

<u>Line</u>	Department (<u>A)</u>	Budgeted Number of Full Time Employees (B)	Budgeted Number of Part Time Employees (C)	Budgeted Number of Full Time Equivalents (D)	Budgeted Full Time Equivalents (B + D) (E)	Department <u>(F)</u>	Budgeted Number of Full Time Employees (G)	Budgeted Number of Part Time Employees (H)	Budgeted Number of Full Time Equivalents (1)	Budgeted Full Time Equivalents (G + I) (J)
1	Production					Customer Service				
2	January	12	1	0,5	12.5	January	9	4	2.0	11.0
3	February	12	1	0.5	12.5	February	9	4	2.0	11.0
4	March	12	1	0.5	12.5	March	9	4	2.0	11.0
5	April	12	1	0.5	12.5	April	9	4	2.0	11.0
6	May	12	1	0.5	12.5	May	9	4	2.0	11.0
7	June	12	1	0.5	12.5	June	9	4	2.0	11.0
8	July	12	1	0.5	12.5	July	9	4	2.0	11.0
9	August	12	1	0.5	12.5	August	9	4	2.0	11.0
10	September	12	1	0.5	12.5	September	9	4	2.0	11.0
11	October	12	1	0.5	12.5	October	9	4	2.0	11.0
12	November	12	1	0.5	12.5	November	9	4	2.0	11.0
13	December	12	1	0.5	12.5	December	9	4	2.0	11.0
14										
15	₹.									
16										
17										
18	Transmission and Distribution					Administrative & General				
19	January	8	2	1.0	9.0	January	3	0	0.0	3.0
20	February	8	2	1.0	9.0	February	3	0	0.0	3.0
21	March	8	2	1.0	9.0	March	3	0	0.0	3.0
22	April	8	2	1.0	9.0	April	3	0	0.0	3.0
23	May	8	2	1.0	9.0	May	3	0	0.0	3.0
24	June	8	2	1,0	9.0	June	• ₩ #8	0	0.0	3.0
25	July	8	2	1.0	9.0	July	3	0	0.0	3.0
26	August	8	2	1.0	9.0	August	3	0	0.0	3.0
27	September	8	2	1.0	9.0	September	3	0	0.0	3.0
28	October	8	2	1.0	9.0	October	3	0	0.0	3.0
29	November	8	2	1.0	9.0	November	3	0	0.0	3.0
30	December	8	2	1.0	9.0	December	3	0	0.0	3.0

Vermilion Water Division Rate Case Docket No. 00-

Budgeted Number of Employees

Schedule Page Person Responsible: H-12 Page 9 of 10 D. Leppert

Period Reported: 2001

Total Company

<u>Line</u>	Department (<u>A)</u>	Budgeted Number of Full Time Employees (B)	Budgeted Number of Part Time Employees (C)	Budgeted Number of Full Time Equivalents (D)	Budgeted Full Time Equivalents (B + D) (E)	Department <u>(E)</u>	Budgeted Number of Full Time Employees (G)	Budgeted Number of Part Time Employees (H)	Budgeted Number of Full Time Equivalents	Budgeted Full Time Equivalents (G + I) (J)
1	Production					Customer Service				
2	January	30	2	1.0	31.0	January	23	7	3.5	26.5
3	February	30	2	1.0	31.0	February	23	7	3.5	26.5
4	March	30	2	1.0	31.0	March	23	7	3.5	26.5
5	April	30	2	1.0	31.0	April	23	7	3.5	26.5
6	May	30	2	1.0	31.0	May	23	7	3.5	26.5
7	June	30	2	1.0	31.0	June	23	7	3.5	26.5
8	July	30	2	1.0	31.0	July	23	7	3.5	26.5
9	August	30	2	1.0	31.0	August	23	7	3.5	26.5
10	September	30	2	1.0	31.0	September	23	7	3.5	26.5
11	October	30	2	1.0	31.0	October	23	7	3.5	26.5
12	November	30	2	1.0	31.0	November	23	7	3.5	26.5
13	December	30	2	1.0	31.0	December	23	7	3.5	26.5
14										
15	₹.									
16										
17										
18	Transmission and Distribution					Administrative & General				
19	January	26	4	2.0	28.0	January	20	2	1.0	21.0
20	February	26	4	2.0	28.0	February	20	2	1.0	21.0
21	March	26	4	2.0	28.0	March	20	2	1.0	21.0
22	April	26	4	2.0	28.0	April	20	2	1.0	21.0
23	May	26	4	2.0	28.0	May	20	2	1.0	21.0
24	June	26	4	2.0	28.0	June	~v @8	2	1.0	21.0
25	July	26	4	2.0	28.0	July	20	2	1.0	21.0
26	August	26	4	2.0	28.0	August	20	2	1.0	21.0
27	September	26	4	2.0	28.0	September	20	2	1.0	21.0
28	October	26	4	2.0	28.0	October	20	2	1.0	21.0
29	November	26	4	2.0	28.0	November	20	2	1.0	21.0
30	December	26	4	2.0	28.0	December	20	2	1.0	21.0

Vermition Water Division
Rate Case Docket No. 00-

Budgeted Number of Employees

Schedule Page H-12 Page 10 of 10

Person Responsible:

D. Leppert

Period Reported: 2001

Vermilion Water Division

<u>Line</u>	Department (A)	Budgeted Number of Full Time Employees (B)	Budgeted Number of Part Time Employees (C)	Budgeted Number of Full Time Equivalents (D)	Budgeted Full Time Equivalents (B + D) (E)	Department (E)	Budgeted Number of Full Time Employees (G)	Budgeted Number of Part Time Employees (H)	Budgeted Number of Full Time Equivalents (1)	Budgeted Full Time Equivalents (G + I)
1	Production					Customer Service				
2	January	12	1	0.5	12.5	January	10	3	1.5	11,5
3	February	12	1	0.5	12.5	February	10	3	1.5	11.5
4	March	12	1	0.5	12.5	March	10	3	1.5	11.5
5	April	12	1	0.5	12.5	April	10	3	1.5	11.5
6	May	12	1	0.5	12.5	May	10	3	1.5	11.5
7	June	12	1	0.5	12.5	June	10	3	1.5	11.5
8	July	12	1	0.5	12.5	July	10	3	1.5	11.5
9	August	12	1	0.5	12.5	August	10	3	1.5	11.5
10	September	12	1	0.5	12.5	September	10	3	1.5	11.5
11	October	12	1	0.5	12.5	October	10	3	1.5	11.5
12	November	12	1	0.5	12.5	November	10	3	1.5	11.5
13	December	12	1	0.5	12.5	December	10	3	1.5	11.5
14										
15	₹,									
16										
17										
18	Transmission and Distribution					Administrative & General	_	_		
19	January	8	2	1.0	9.0	January	3	0	0.0	3.0
20	February	8	2	1.0	9.0	February	3	0	0.0	3.0
21	March	8	2	1.0	9.0	March	3	0	0.0	3.0
22	April	8	2	1.0	9.0	April	3	0	0.0	3.0 3.0
23	May	8	2	1.0	9.0	May	3	0	0.0	
24	June	8	2	1.0	9,0	June	- 	0	0.0	3.0 3.0
25	July	8	2	1.0	9.0	July	3	0	0.0	
26	August	8	2	1.0	9.0	August	3	0	0.0	3.0
27	September	8	2	1.0	9.0	September	3	0	0.0	3.0
28	October	8	2	1.0	9.0	October	3	0	0.0	3.0
29	November	8	2	1.0	9.0	November	3	0	0.0	3.0
30	December	8	2	1.0	9.0	December	3	0	0.0	3.0

Vermilion Water Division Rate Case Docket No. 00-

Period Reported: 2001

Schedule

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Forecasted Property Taxes - Total Company

<u>Line</u>	Test Year:	Description of Methodology Used to Derive C-19 Forecasts (A)	County (B)	•	ized Assessed ue by County (C)	Effective Tax Rate / Basis for Esc. Rate	<u>Propert</u> 1998 <u>(E)</u>	y Tax Recoverie 1999 (F)	2000 (G)
1	rest reat.	1999 Expense + 1.506% inflation for 2000 & 2001	Kankakee	\$	1,190,492	9.58%	\$0	\$0	\$0
2 3		1999 Expense + 1.506% inflation for 2000 & 2001	Will		800,785	9.51%	0	0	0
4 5		1999 Expense + 1.506% inflation for 2000 & 2001	Vermilion		2,918,945	8.04%	0	0	0
6 7		1999 Expense + 1.506% inflation for 2000 & 2001	Knox		47,790	7.41%	0	0	0
8		1999 Expense + 1.506% inflation for 2000 & 2001	Boone		1,001,908	5.83%	0	0	0
10 11		1999 Expense + 1.506% inflation for 2000 & 2001	Lee		511,110	5.43%	0	0	0

Vermilion Water Division Rate Case Docket No. 00-

Period Reported: 2001

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D. Leppert

Forecasted Property Taxes - Vermilion Water Division

	Description of Methodology		Equalized Assessed	Effective Tax Rate /		rty Tax Recover	
Line	Used to Derive C-19 Forecasts (A)	County <u>(B)</u>	Value by County (C)	Basis for Esc. Rate (D)	1998 (E)	1999 (F)	2000 <u>(G)</u>
	Test Year:		_	0.040/			
1	1999 Expense + 1.506% inflation for 2000 & 2001	Vermilion	\$ 2,918,945	8.04%	\$0	\$0	\$0

Vermilion Water Division Rate Case Docket No. 00Schedule Page

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Comparison of Actual Financial Results to Original Approved Forecast - Total Company

Proposed Test Year Period: Future

Line	Income Statement Category (A)	Jan-99 Actual (B)	Jan-99 Budget (C)	Jan-99 Variance (D)	Feb-99 Actual (E)	Feb-99 Budget (F)	Feb-99 Variance (G)
1 2	Operating Revenues	\$1,785,113	\$1,957,473	-\$172,360	\$1,966,688	\$1,893,355	\$73,333
3	Labor	298,660	265,098	33,562	259,711	253,706	6,005
4	Employee Benefits	87,500	1 1 '	15,483	1 1 '		1 1 ' 1
5	Power	97,088	1 1 .	1,389	1 1 '	1 1	
6	Chemicals	50,348	1 1 '	2,190	1 1 '	1 '	-382
7	Outside Services	171,610	1 1 '	33,022	<u> </u>	i '	117,678
8	Leases	5,581	4,941	640			
9	Outside Contractors (Included in O/S Services)	0,001	64,472	-64,472		64,472	
10	Supplies	18,985		-18,056	34,631	37,041	-2,410
11	Transportation	6,770		-7,870	17,950	14,640	3,310
12	Property & Liability Insurance	31,198	1 '	4,573	31,316	26,625	4,691
13	Amortizations +	41,915		-231	42,103	42,147	-44
14	Other Expenses	71,036		-8,994	65,615	80,030	-14,415
15	SUB-TOTAL O&M	880,691	889,455	-8,764	935,662	871,710	63,952
16	Depreciation	267,377	270,719	-3,342	269,248	270,719	-1,471
17	Taxes Other Than Income	136,713	124,920	11,793	122,693	124,920	-2,227
18							
19	SUB-TOTAL	\$1,284,781	\$1,285,094	-\$313	\$1,327,603	\$1,267,349	\$60,254
20			1				
21	Income Taxes Federal	73,596	134,146	-60,550		119,511	
22	State	17,564	31,641	-14,077	27,115	28,311	-1,196
23	TOTAL OPERATING EXPENSES	\$1,375,941	\$1,450,881	-\$74,940	\$1,476,093	\$1,415,171	\$60,922
24							1 1
25	Net Operating income	\$409,172	\$506,592	-\$97,420	\$490,595	\$478,184	\$12,411
26							
27	Other Income - Net	10,764	39,543	-28,779	9,785	39,543	-29,758
28	·						
29	Interest Expense	267,220	266,638	582	267,952	266,639	1,313
30			_				
31	Preferred Dividend	0	0	0	4	0	
32 33	Net income for Common	\$152,716	\$279,497	-\$126,781	\$232,428	\$251,088	-\$18,660

Vermilion Water Division Rate Case Docket No. 00-

Comparison of Actual Financial Results to Original Approved Forecast - Vermilion Water

Proposed Test Year Period: Future

Period Reported: 1999

Line	Income Sta	atement Category (A)				
1	Operating Revenues					
2						
3	Labor					
4	Employee Benefits					
5	Power					
6	Chemicals					
7	Outside Services					
8	Leases					
9	Outside Contractors					
10	Supplies					
11	Transportation					
12	Property & Liability Insurance					
13	Amortizations					
14	Other Expenses					
15	SUB-TOTAL O&M					
16	Depreciation					
17	Taxes Other Than Income					
18						
19	SUB-TOTAL					
20						
21		deral				
22		ate .				
23	TOTAL OPERATING EXP	ENSES				
24						
25	Net Operating income					
26						
27	Other income - Net					
28						
29	Interest Expense					
30	Danks and Dividend					
31	Preferred Dividend					
32	l					
33	Net Income for Common					

Jan-99	Jan-99	Jan-99	Feb-99	Feb-99	Feb-99
Actual	Budget	Variance	Actual	Budget	Variance
(B)	(C)	(D)	(E)	(F)	(G)
\$689,901	\$737,356	-\$47,455	\$693,095	\$705,160	-\$12,065
93,818	72,562	21,256	70,906	68,788	2,118
25,210	20,513	4,697	24,011	20,513	3,498
30,854	32,331	-1,477	28,882	30,361	-1,479
16,861	19,436	-2,575	15,762	18,194	-2,432
68,852	68,661	191	91,337	68,661	22,676
884	1,193	-309	2,651	1,193	1,458
17,876	15,848	2,028	28,818	15,848	12,970
8,355	13,623	-5,268	10,289	13,623	-3,334
2,792	4,176	-1,384	5,331	4,176	1,155
9,364	5,959	3,405	7,893	5,959	1,934
9,814	9,656	158	9,814	9,656	158
27,187	22,995	4,192	23,391	22,995	396
311,867	286,953	24,914	319,085	279,967	39,118
95,875	105,896	-10,021	92,847	105,896	-13,049
51,078	47,156	3,922	44,139	47,156	-3,017
\$458,820	\$440,005	\$18,815	\$456,071	\$433,019	\$23,052
		0.4 550	₩# 40.070	52,022	-8,752
38,418	59,977	-21,559	43,270	1 ' 1	
9,137	13,929	-4,792	9,675	12,119	-2,444
\$506,375	\$513,911	-\$7,536	\$509,016	\$497,160	\$11,856
\$183,526	\$223,445	-\$39,919	\$184,079	\$208,000	-\$23,921
6,571	7,409	-838	8,323	7,409	914
109,539	105,460	4,079	109,839	105,460	4,379
0	o	o	o	o	c
\$80,558	\$125,394	-\$44,836	\$82,563	\$109,949	-\$27,386
\$55,556	Ψ123,004	+++,000	402,000	- 100/010	<u> </u>

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Person Responsible:

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Vermilion Water Division Rate Case Docket No. 00-

Comparison of Actual Financial Results to Original Approved Forecast - Total Company

Schedule

Person Responsible:

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D. Leppert

Proposed Test Year Period: Future

Line	Income Statement Category (A)	Mar-99 Actual (B)	Mar-99 Budget (C)	Mar-99 Variance (D)	Apr-99 Actual (E)	Apr-99 Budget (F)	Apr-99 Variance (G)
1 2	Operating Revenues	\$2,035,291	\$1,861,848	\$173,443	\$1,869,865	\$1,870,588	-\$723
3	Labor	254,164	283,861	-29,697	258,144	270,844	-12,700
4	Employee Benefits	58,090	72,017	-13,927	63,053	72,017	-8,964
5	Power	97,197	92,280	4,917	96,224	92,314	3,910
6	Chemicals	42,541	45,738	-3,197	58,417	45,799	12,618
7	Outside Services	177,615	138,588	39,027	196,021	138,588	57,433
8	Leases	4,714	4,941	-227	9,246	4,941	4,305
9	Outside Contractors (Included in O/S Services)	0	64,472	-64,472	0	64,472	-64,472
10	Supplies	38,357	37,041	1,316	23,600		
11	Transportation	12,934	14,640	-1,706	18,144	14,640	
12	Property & Liability Insurance	30,874	26,625	4,249	28,712		
13	Amortizations %	42,103	42,147	-44	45,824	42,147	
14	Other Expenses	45,098	80,030	-34,932	98,680		
15	SUB-TOTAL O&M	806,687	902,380	-95,693	895,867	889,458	
16	Depreciation	269,221	270,719	-1,498	267,405	270,719	-3,314
17 18	Taxes Other Than Income	134,107	124,920	9,187	120,989	124,920	-3,931
19	SUB-TOTAL	\$1,210,015	\$1,298,019	-\$88,004	\$1,284,261	\$1,285,097	-\$836
20		1 1					
21	Income Taxes Federal	181,598	1 1 '	81,709			
22	State	40,929		17,082			
23	TOTAL OPERATING EXPENSES	\$1,432,542	\$1,421,755	\$10,787	\$1,412,164	\$1,417,224	-\$5,060
24		1 1					
25 26	Net Operating income	\$602,749	\$440,093	\$162,656	\$457,701	\$453,364	\$4,337
27	Other Income - Net	14,628	39,543	-24,915	12,877	39,543	-26,666
28							
29	Interest Expense	268,943	266,639	2,304	268,545	266,639	1,906
30							
31	Preferred Dividend	0	0	0	0	0	0
32							
33	Net Income for Common	\$348,434	\$212,997	\$135,437	\$202,033	\$226,268	-\$24,235

Vermilion Water Division Rate Case Docket No. 00-

Comparison of Actual Financial Results to Original Approved Forecast - Vermilion Water

Proposed Test Year Period: Future

Period Reported: 1999

Line	Income Statement Category (A)	Mar-99 Actual (B)	Mar-99 Budget (C)	Mar-9 Varian (D)
1	Operating Revenues	\$740,170	\$671,290	\$68
2				
3	Labor	68,943	78,214	-9
4	Employee Benefits	16,600	20,513	-3
5	Power	30,467	30,467	,
6	Chemicals	16,430	18,261	-1
7	Outside Services	74,451	68,661	5
8	Leases	1,016	1,193	
9	Outside Contractors	18,585	15,848	1 2
10	Supplies	14,409	13,623	
11	Transportation	2,749	4,176	
12	Property & Liability Insurance	8,395	5,959	2
13	Amortizations	9,814	9,656	
14	Other Expenses	9,590	22,995	<u>-13</u>
15	SUB-TOTAL O&M	271,449	289,566	-18
16	Depreciation	94,344	105,896	-11
17	Taxes Other Than Income	43,448	47,156	-3
18				
19	SUB-TOTAL	\$409,241	\$442,618	-\$33
20				
21	Income Taxes Federal	72,640	38,303	34
22	State	16,435	8,997	1
23	TOTAL OPERATING EXPENSES	\$498,316	\$489,918	\$1
24				ł
25	Net Operating income	\$241,854	\$181,372	\$60
26				1
27	Other Income - Net	8,834	7,409	· ·
28				
29	Interest Expense	110,245	105,460	4
30				
31	Preferred Dividend	o	l ol	
32	i igiolios sirigolia			
33	Net Income for Common	\$140,443	\$83,321	\$57

i	Mar-99	Mar-99	Apr-99	Apr-99	Apr-99
	Budget	Variance	Actual	Budget	Variance
	(C)	(D)	(E)	(F)	(G)
170	\$671,290	\$68,880	\$661,291	\$684,007	-\$22,716
943	78,214	-9,271	71,867	74,775	-2,908
600	20,513	-3,913	20,666	20,513	153
467	30,467	اه آ	30,497	30,497	0
430	18,261	-1,831	32,193	18,280	13,913
451	68,661	5,790	91,437	68,661	22,776
016	1,193	-177	690	1,193	-503
585	15,848	2,737	-7,416	15,848	-23,264
409	13,623	786	5,050	13,623	-8,573
749	4,176	-1,427	792	4,176	-3,384
395	5,959	2,436	7,655	5,959	1,696
814	9,656	158	9,814	9,656	158
590	22,995	-13,405	11,982	22,995	-11,013
449	289,566	-18,117	275,227	286,176	-10,949
344	105,896	-11,552	94,344	105,896	-11,552
448	47,156	-3,708	43,539	47,156	-3,617
241	\$442,618	-\$33,377	\$413,110	\$439,228	-\$26,118
			ver,#		
640	38,303	34,337	45,286	43,386	1,900
435	8,997	7,438	10,386	10,154	232
316	\$489,918	\$8,398	\$468,782	\$492,768	-\$23,986
854	\$181,372	\$60,482	\$192,509	\$191,239	\$1,270
834	7,409	1,425	7,370	7,409	-39
245	105,460	4,785	110,110	105,460	4,650
0	0	0	0	0	
443	\$83,321	\$57,122	\$89,769	\$93,188	-\$3,419

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D. Leppert

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Vermilion Water Division Rate Case Docket No. 00-

Comparison of Actual Financial Results to Original Approved Forecast - Total Company

Proposed Test Year Period: Future

Period Reported: 1999

Line	Income Statement Category (A)					
1	Operating Revenues					
2						
3	Labor					
4	Employee Benefits					
5	Power					
6	Chemicals					
7	Outside Services					
8	Leases					
9	Outside Contractors (Included in O/S Services)					
10	Supplies					
11	Transportation					
12	Property & Liability Insurance					
13	Amortizations 😽					
14	Other Expenses					
15	SUB-TOTAL O&M					
16	Depreciation					
17	Taxes Other Than Income					
18						
19	SUB-TOTAL					
20						
21	Income Taxes Federal					
22	State					
23	TOTAL OPERATING EXPENSES					
24	1					
25	Net Operating income					
26						
27	Other Income - Net					
28						
29	Interest Expense					
30						
31	Preferred Dividend					
32	l					
33	Net Income for Common					

			
May-99	May-99	May-99	Jun-99
Actual	Budget	Variance	Actual
(B)	(C)	(D)	(E)
\$2,087,185	\$1,890,970	\$196,215	\$1,963,008
251,213	260,916	-9,703	264,439
77,375	72,017	5,358	56,351
97,896	93,206	4,690	98,495
63,592	46,551	17,041	32,207
211,966	138,588	73,378	141,845
4,160	4,941	-781	6,089
0	64,472	-64,472	78,354
27,544	37,041	-9,497	28,555
10,647	14,640	-3,993	23,074
28,386	26,625	1,761	28,366
45,623	42,146	3,477	65,608
92,727	80,030	<u>12,697</u>	71,185
911,109	881,173	29,936	894,568
271,104	270,719	385	274,465
120,525	124,920	-4,395	121,775
\$1,302,738	\$1,276,812	\$25,926	\$1,290,808
166,554	115,772	50,782	128,959
37,607	27,460	10,147	30,180
\$1,506,899	\$1,420,044	\$86,855	\$1,449,947
\$580,286	\$470,926	\$109,360	\$513,061
7,994	39,543	-31,549	9,283
267,400	266,639	761	260,398
0	0	0	5,500
\$320,880	\$243,830	\$77,050	\$256,446

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Jun-99

Variance

(G)

\$19,993 -11,877

-15,664

-15,413

10,185 1,039

7,878

-8,492

8,435 2,409

30,149

-4,968

3,324 2,188

-3,148

\$2,364 574

-149

\$2,789

\$17,204 -29,806

-6,240

-\$6,362

-357

Jun-99

Budget

(F)

\$1,943,015

276,316 72,015

98,852

47,620

131,660

5,050

70,476 37,047

14,639

25,957

35,459 76,153

891,244

272,277 124,923

\$1,288,444

128,385

30,329 \$1,447,158

\$495,857

39,089 266,638

5,500 \$262,808 H-14

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D. Leppert

Vermilion Water Division Rate Case Docket No. 00-

Comparison of Actual Financial Results to Original Approved Forecast - Vermilion Water

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D. Leppert

Proposed Test Year Period: Future

Line	Income Statement Category (A)	May-99 Actual (B)	May-99 Budget (C)	May-99 Variance (D)	Jun-99 Actual (E)	Jun-99 Budget (F)	Jun-99 Variance (G)
1 2	Operating Revenues	\$771,365	\$681,740	\$89,625	\$684,300	\$731,813	-\$47,513
3	Labor	67,073	71,644	-4,571	76,291	78,692	-2,401
4	Employee Benefits	14,749	20,513	-5,764	14,321		
5	Power	30,984	30,984	0	32,064		
6	Chemicals	32,700	18,587	14,113	20,555		
7	Outside Services	70,040	68,661	1,379	86,966		18,305
8	Leases	1,555	1,193	362	711		-482
9	Outside Contractors	15,201	15,848	-647	34,699	15,848	18,851
10	Supplies	7,692	13,623	-5,931	12,451	13,623	-1,172
11	Transportation	1,049	4,176	-3,127	5,216	4,176	1,040
12	Property & Liability Insurance	7,524	5,959	1,565	7,524	5,959	1,565
13	Amortizations	9,814	9,656	158	9,814	9,656	158
14	Other Expenses	29,239	22,995	6,244	23,577	22,995	<u>582</u>
15	SUB-TOTAL O&M	287,620	283,839	3,781	324,189	292,646	31,543
16	Depreciation	94,344	105,896	-11,552	95,303	105,896	-10,593
17	Taxes Other Than Income	43,041	47,156	-4,115	43,764	47,156	-3,392
18							
19	SUB-TOTAL	\$425,005	\$436,891	-\$11,886	\$463,256	\$445,698	\$17,558
20			1 1				
21	Income Taxes Federal	77,256	43,409	33,847	37,219	56,431	-19,212
22	State	17,455	10,159	7,296	8,915		-4,207
23	TOTAL OPERATING EXPENSES	\$519,716	\$490,459	\$29,257	\$509,390	\$515,251	-\$5,861
24							
25	Net Operating income	\$251,649	\$191,281	\$60,368	\$174,910	\$216,562	-\$41,652
26							
27	Other Income - Net	7,315	7,409	-94	8,562	7,409	1,153
28							
29	Interest Expense	109,674	105,460	4,214	105,040	105,460	-420
30							
31	Preferred Dividend	0	0	0	0	0	0
32							
33	Net Income for Common	\$149,290	\$93,230	\$56,060	\$78,432	\$118,511	-\$40,079

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Comparison of Actual Financial Results to Original Approved Forecast - Total Company

Proposed Test Year Period: Future

Line	Income Statement Category (A)	Jul-99 Actual (B)	Jul-99 Budget (C)	Jul-99 Variance (D)	Aug-99 Actual (E)	Aug-99 Budget (F)	Aug-99 Variance (G)
1 2	Operating Revenues	\$2,372,941	\$2,205,528	\$167,413	\$2,174,969	\$2,195,626	-\$20,657
3	Labor	263.633	276,536	-12,903	402,727	275,787	126,940
4	Employee Benefits	149,222	72,015	77,207	89,720	72,015	17,705
5	Power	109,790	108,922	868	107,538	108,008	-470
6	Chemicals	49,359	54,168	-4,809	37,931	53,939	-16,008
7	Outside Services	135,855	131,657	4,198	122,852	131,659	-8,807
8	Leases	12,954	5,050	7,904	6.053	5,050	1,003
9	Outside Contractors	91,443	70,476	20,967	91,818	70,476	21,342
10	Supplies	27,518	37,047	-9,529	32,802	37,047	-4,245
11	Transportation	11,033	14,639	-3,606	14,225	14,639	-414
12	Property & Liability Insurance	28,365	25,957	2,408	28,366	25,957	2,409
13	Amortizations	47,828	35,926	11,902	47,828	35,926	11,902
14	Other Expenses	69,775	76,153	-6,378	53,804	76,153	-22,349
15	SUB-TOTAL O&M	996,775	908,546	88,229	1,035,664	906,656	129,008
16	Depreciation	275,519	274,495	1,024	276,146	274,495	1,651
17	Taxes Other Than Income	166,630	124,923	41,707	139,935	124,923	15,012
18		·					
19	SUB-TOTAL	\$1,438,924	\$1,307,964	\$130,960	\$1,451,745	\$1,306,074	\$145,671
20							
21	Income Taxes Federal	208,864	205,071	3,793	148,168	202,534	-54,366
22	State	51,478	47,777	3,701	33,833	47,200	-13,367
23	TOTAL OPERATING EXPENSES	\$1,699,266	\$1,560,812	\$138,454	\$1,633,746	\$1,555,808	\$77,938
24							
25	Net Operating income	\$673,675	\$644,716	\$28,959	\$541,223	\$639,818	-\$98,595
26							
27	Other Income - Net	333,094	39,089	294,005	6,508	39,089	-32,581
28							
29	Interest Expense	257,447	266,638	-9,191	257,403	266,638	-9,235
30					·		
31	Preferred Dividend	ol	o	ol	ol	o	
32							
33	Net Income for Common	\$749,322	\$417,167	\$332,155	\$290,328	\$412,269	-\$121,941

Vermilion Water Division Rate Case Docket No. 00Schedule Page

Person Responsible:

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Comparison of Actual Financial Results to Original Approved Forecast - Vermilion Water

Proposed Test Year Period: Future

Line	Income Statement Category	Jul-99 Actual	Jul-99 Budget	Va
	(A)	(B)	(C)	
1	Operating Revenues	\$873,863	\$811,215	
2				
3	Labor	73,056	78,745	
4	Employee Benefits	46,152	20,513	ļ
5	Power	35,280	35,280	
6	Chemicals	16,674	21,292	
7	Outside Services	64,144	68,661	
8	Leases	1,107	1,193	-
9	Outside Contractors	17,652	15,848	
10	Supplies	10,942	13,623	
11	Transportation	1,114	4,176	
12	Property & Liability Insurance	7,524	5,959	
13	Amortizations	9,814	9,656	-
14	Other Expenses	9,424	22,995	
15	SUB-TOTAL O&M	292,883	297,941	ļ
16	Depreciation	96,118	108,114	
17	Taxes Other Than Income	72,041	47,156	-
18				
19	SUB-TOTAL	\$461,042	\$453,211	i
20		1 1 1		
21	Income Taxes Federal	100,418	79,118	
22	State	22,675	18,283	
23	TOTAL OPERATING EXPENSES	\$584,135	\$550,612	-
24			1	j
25	Net Operating income	\$289,728	\$260,603	- 1
26				İ
27	Other Income - Net	5,869	7,409	
28				
29	Interest Expense	102,065	105,460	
30				
31	Preferred Dividend	0	0	
32				
33	Net Income for Common	\$193,532	\$162,552	<u> </u>

Aug-99	Aug-99	Aug-99	99-lut	Jul-99	99
Variance	Budget	Actual	Variance	Budget	al
(G)	(F)	(E)	(D)	(C)	
-\$72,79	\$845,138	\$772,340	\$62,648	\$811,215	3,863
27,00	78,745	105,753	-5,689	78,745	3.056
6,63	20,513	27,145	25,639	20,513	6,152
- 1	35,953	35,953	0	35,280	5,280
-15,96	21,716	5,751	-4,618	21,292	16,674
13,64	68,661	82,308	-4,517	68,661	34,144
67	1,193	1,870	-86	1,193	1,107
17,44	15,848	33,288	1,804	15,848	7,652
-5,11	13,623	8,512	-2,681	13,623	0,942
1,04	4,176	5,225	-3,062	4,176	1,114
1,56	5,959	7,524	1,565	5,959	7,524
15	9,656	9,814	158	9,656	9,814
23	22,995	23,227	-13,571	22,995	9,424
47,33	299,038	346,370	-5,058	297,941	2,883
-11,99	108,114	96,118	-11,996	108,114	6,118
4,50	47,156	51,658	24,885	47,156	72,041
\$39,83	\$454,308	\$494,146	\$7,831	\$453,211	31,042
-33,13	89,478	56,341	21,300	79,118	00,418
-7,70	20,641	12,934	4,392	18,283	22,675
-\$1,00	\$564,427	\$563,421	\$33,523	\$550,612	34,135
-\$71,79	\$280,711	\$208,919	\$29,125	\$260,603	39,728
-2,46	7,409	4,944	-1,540	7,409	5,869
-3,23	105,460	102,227	-3,395	105,460	02,065
	0	0	0	0	0
-\$71,02	\$182,660	\$111,636	\$30,980	\$162,552	93,532

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Oct-99

Variance

\$21,386

-4,465

12,972

41,477

35,066

9,163

17,671

12,714

-22,288

108,061 3,639

-3,513

\$108,187

-30,490

-7,840

\$69,857

-\$48,471

-49,424

-10,101

-\$87,794

760

-817

-362 6,170

(G)

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Comparison of Actual Financial Results to Original Approved Forecast - Total Company

Proposed Test Year Period: Future Period Reported: 1999

Line	l .	ement Category (A)
1	Operating Revenues	
2		
3	Labor	
4	Employee Benefits	i
5	Power	
6	Chemicals	
7	Outside Services	
8	Leases	
9	Outside Contractors	į
10	Supplies	i
11	Transportation	
12	Property & Liability Insurance	ce
13	Amortizations 💂	
14	Other Expenses	
15	SUB-TOTAL O&M	
16	Depreciation	
17	Taxes Other Than Income	
18		
19	SUB-TOTAL	
20		
21	Income Taxes Fed	eral
22	Stat	te
23	TOTAL OPERATING EXPE	NSES
24		
25	Net Operating income	
26		
27	Other Income - Net	
28		
29	Interest Expense	
30		
31	Preferred Dividend	
32		
33	Net Income for Common	

0 00		C 00		
Sep-99		Sep-99		
Actual	-	Budget		
(B)		(C)	-	
\$2,265,256		\$2,130,844		
311,942		268,125		
105,710		72,015		
104,854		104,565		
41,576		51,062		
115,328		131,704		
3,917		5,050		
234,956		70,476		
40,450		37,047		
22,495		14,639		
18,472		25,957		
47,828		35,926		
<u>-194,709</u>		<u>76,153</u>		
852,819		892,719		
276,082		274,494		
129,592		124,923		
\$1,258,493		\$1,292,136		
285,233		186,502		
64,137		43,552		L
\$1,607,863		\$1,522,190		
\$657,393		\$608,654		
143,943		39,089		
258,601		266,638		
5,500		5,500		
\$537,235		\$375,605		

Sep-99	Oct-99	Oct-99
ariance	Actual	Budget
(D)	(E)	(F)
3134,412	\$2,069,250	\$2,047,864
43,817	251,631	256,096
33,695	84,987	72,015
289	102,030	102,392
-9,486	56,247	50,077
-16,376	173,187	131,710
-1,133	4,233	5,050
164,480	105,542	70,476
3,403	46,210	37,047
7,856	32,310	14,639
-7,485	26,717	25,957
11,902	48,640	35,926
-270,862	53,865	<u>76,153</u>
-39,900	985,599	877,538
1,588	278,134	274,495
4,669	121,410	124,923
-\$33,643	\$1,385,143	\$1,276,956
98,731	134,610	165,100
20,585	30,844	38,684
\$85,673	\$1,550,597	\$1,480,740
\$48,739	\$518,653	\$567,124
104,854	-268	49,156
-8,037	256,537	266,638
0	0	0
\$161,630	\$261,848	\$349,642

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Person Responsible: D. Leppert

Comparison of Actual Financial Results to Original Approved Forecast - Vermilion Water

Proposed Test Year Period: Future

Line	Income Statement Category (A)	Sep-99 Actual (B)	Sep-99 Budget (C)	Sep-99 Variance (D)	Oct-99 Actual (E)	Oct-99 Budget (F)	Oct-99 Variance (G)
1 2	Operating Revenues	\$847,453	\$812,288	\$35,165	\$750,785	\$773,220	-\$22,435
3	Labor	74,359	74,471	-112	73,983	71,640	2,343
3 1	Employee Benefits	27,165	20,513	6,652	21,486	20,513	973
5	Power	34,503	34,503	0	33,595	33,595	0
6	Chemicals	15,578	20,803	-5,225	25,964	20,233	5,731
7	Outside Services	84,139	68,661	15,478	90,956	68,661	22,295
8	Leases	975	1,193	-218	1,925	1,193	732
9	Outside Contractors	81,325	15,848	65,477	15,593	15,848	-255
10	Supplies	11,426	13,623	-2,197	15,178	13,623	1,555
11	Transportation	5,323	4,176	1,147	5,895	4,176	1,719
12	Property & Liability Insurance	3,660	5,959	-2,299	6,880	5,959	921
13	Amortizations	9,814	9,656	158	9,814	9,656	158
14	Other Expenses	-62,289	22,995	-85,284	12,737	22,995	<u>-10.258</u>
15	SUB-TOTAL O&M	285,978	292,401	-6,423	314,006	288,092	25,914
16	Depreciation	96,118	108,114	-11,996	96,775	108,114	-11,339
17	Taxes Other Than Income	48,921	47,156	1,765	48,754	47,156	1,598
18	Taxos Galer Than Moone	,					
19	SUB-TOTAL	\$431,017	\$447,671	-\$16,654	\$459,535	\$443,362	\$16,173
20	00B-101/12	V.O. , (5.1)					
21	Income Taxes Federal	144,659	81,205	63,454	58,656	70,237	-11,581
22	State	32,454	18,758	13,696	13,448	16,263	-2,815
23	TOTAL OPERATING EXPENSES	\$608,130	\$547,634	\$60,496	\$531,639	\$529,862	\$1,777
24	1017/2012/3/11/02/	,,,,,					
25	Net Operating income	\$239,323	\$264,654	-\$25,331	\$219,146	\$243,358	-\$24,212
26	The operating months	1 1211					
27	Other Income - Net	139,753	7,409	132,344	-959	7,409	-8,368
28	Style: mostile 1151						i 1
29	Interest Expense	103,150	105,460	-2,310	102,803	105,460	-2,657
30	The root Exposite						1 1
31	Preferred Dividend	o	0	o	0	0	0
32	Total Saladia						
33	Net Income for Common	\$275,926	\$166,603	\$109,323	\$115,384	\$145,307	-\$29,923

Vermilion Water Division Rate Case Docket No. 00Schedule Page

Person Responsible:

H-14 11 of 18 D. Leppert

Comparison of Actual Financial Results to Original Approved Forecast - Total Company

Proposed Test Year Period: Future

Line	Income Statement Category (A)	Nov-99 Actual (B)	Nov-99 Budget (C)	Nov-99 Variance (D)	Dec-99 Actual (E)	Dec-99 Budget (F)	Dec-99 Variance (G)
1 2	Operating Revenues	\$2,051,490	\$1,924,136	\$127,354	\$1,919,200	\$1,859,043	\$60,157
3	Labor	254,967	269,832	-14,865	450,883	284,149	166,734
4	Employee Benefits	70,300	72,065	-1,765	76,330	72,015	4,315
5	Power	96,562	96,766	-204	89,496	95,988	-6,492
6	Chemicals	65,836	45,964	19,872	44,333	45,717	-1,384
7	Outside Services	123,724	131,704	-7,980	172,433	131,698	40,735
8	Leases	5,052	5,050	2	5,326	5,050	276
9	Outside Contractors	119,234	70,476	48,758	143,229	70,476	72,753
10	Supplies	23,293	37,047	-13,754	69,442	37,047	32,395
11	Transportation	22,181	14,639	7,542	24,766	14,639	10,127
12	Property & Liability Insurance	26,717	25,957	760	26,717	25,957	760
13	Amortizations	48,640	35,926	12,714	48,640	35,926	12,714
14	Other Expenses	54,464	76,153	-21,689	110,104	76,153	33,951
15	SUB-TOTAL O&M	910,970	881,579	29,391	1,261,699	894,815	366,884
16	Depreciation	278,690	274,495	4,195	281,670	280,337	1,333
17	Taxes Other Than Income	127,579	124,923	2,656	-54,649	124,923	-179,572
18							
19 20	SUB-TOTAL	\$1,317,239	\$1,280,997	\$36,242	\$1,488,720	\$1,300,075	\$188,645
21	Income Taxes Federal	156,091	124,795	31,296	31,034	98,217	-67,183
22	State	35,580	29,513	6,067	-22,538	23,466	-46,004
23 24	TOTAL OPERATING EXPENSES	\$1,508,910	\$1,435,305	\$73,605	\$1,497,216	\$1,421,758	\$75,458
25 26	Net Operating income	\$542,580	\$488,831	\$53,749	\$421,984	\$437,285	-\$15,301
27 28	Other Income - Net	15,312	39,089	-23,777	12,036	39,089	-27,053
29 30	Interest Expense	254,527	266,638	-12,111	264,247	266,638	-2,391
31 32	Preferred Dividend	0	0	0	5,500	5,500	0
33	Net Income for Common	\$303,365	\$261,282	\$42,083	\$164,273	\$204,236	-\$39,963

Vermilion Water Division Rate Case Docket No. 00-

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Person Responsible:

D. Leppert

Comparison of Actual Financial Results to Original Approved Forecast - Vermilion Water

Proposed Test Year Period: Future

L	ine	Income	Statement Category (A)
	1	Operating Revenues	
	2		
	3	Labor	
	4	Employee Benefits	
	5	Power	
	6	Chemicals	
	7	Outside Services	
	8	Leases	
	9	Outside Contractors	
	10	Supplies	
	11	Transportation	
	12	Property & Liability Inst	urance
	13	Amortizations	
	14	Other Expenses	
	15	SUB-TOTAL O&	М
	16	Depreciation	
	17	Taxes Other Than Inco	ome
	18		
	19	SUB-TOTAL	
	20		Endon
	21	Income Taxes	Federal
	22		State
	23	TOTAL OPERATING E	XMENSES
	24	l	
	25	Net Operating income	
	26		
	27	Other Income - Net	
	28	l <u></u>	
	29	Interest Expense	
	30		
	31	Preferred Dividend	
	32		
	33	Net Income for Commo	on

Nov-99	Nov-99	Nov-99	Dec-99
Actual	Budget	Variance	Actual
(B)	(C)	(D)	(E)
\$749,487	\$718,451	\$31,036	\$729,550
			ļ
76,505	74,775	1,730	134,949
21,502	20,563	939	30,238
31,010	31,010	0	-17,154
13,249	18,603	-5,354	20,249
81,017	68,661	12,356	69,786
2,709	1,193	1,516	973
40,416	15,848	24,568	46,243
3,369	13,623	-10,254	26,641
2,373	4,176	-1,803	5,033
6,880	5,959	921	6,880
9,814	9,656	158	37,818
23,243	22,995	248	<u>17,727</u>
312,087	287,062	25,025	379,383
96,775	108,114	-11,339	96,950
48,645	47,156	1,489	30,398
\$457,507	\$442,332	\$15,175	\$506,731
61,962	53,292	8.670	38,949
14,176	12,408	1,768	-4,523
\$533,645	\$508,032	\$25,613	\$541,157
\$555,045	4000,002	1 425,515	*******
\$215,842	\$210,419	\$5,423	\$188,393
8,489	7,409	1,080	9,022
102,225	105,460	-3,235	103,589
0	ا		
	 	<u> </u>	
\$122,106	\$112,368	\$9,738	\$93,826

Dec-99	Dec-99
Budget	Variance
(F)	(G)
<u>(-)</u>	(G /
\$687,692	\$41,858
79,495	55,454
20,513	9,725
31,151	-48,305
18,692	1,557
68,661	1,125
1,193	-220
15,848	30,395
13,623	13,018
4,176	857
5,959	921
9,656	28,162
22,995	<u>-5,268</u>
291,962	87,421
113,956	-17,006
47,156	-16,758
\$453,074	\$53,657
40,179	-1,230
9,424	-13,947
\$502,677	\$38,480
\$185,015	\$3,378
7,409	1,613
105,460	-1,871
0	0
\$86,964	\$6,862

Vermilion Water Division Rate Case Docket No. 00Schedule Page Person Responsible: H-14 13 of 18 D. Leppert

Comparison of Actual Financial Results to Original Approved Forecast - Total Company

Proposed Test Year Period: Future

Line	Income Statement Category (A)	Jan-00 Actual (B)	Jan-00 Budget (C)	Jan-00 Variance (D)	Feb-00 Actual (E)	Feb-00 Budget (F)	Feb-00 Variance (G)
1 2	Operating Revenues	\$1,942,221	\$2,071,648	-\$129,427	\$1,887,337	\$1,957,249	-\$69,912
3	Labor	298,993	287.957	11,036	299,955	283,266	16,689
4	Employee Benefits	100,653	85,028		1 1 '	1 1	1 1
5	Power	106,491	93,819	l '	1 '	1 1	1 1 '
6	Chemicals	70,762		24,931	10,381		
7	Outside Services	110,974	130,704	-19,730		1 '	
8	Leases	6,596		1 1 '			
9	Outside Contractors	95,405	l '		66,421		1 1
10	Supplies	32,665			35,526		
11	Transportation	8,308	15,080	;			
12	Property & Liability Insurance	29,399					
13	Amortizations	48,657	41,972	6,685	49,108	41,972	7,136
14	Other Expenses	38,008	28,672	9,336			2,914
15	SUB-TOTAL O&M	946,911	886,946	59,965	862,171	893,223	-31,052
16	Depreciation	285,297	263,579	21,718	284,818	266,956	17,862
17	Taxes Other Than Income	154,575	124,595	29,980	149,121	124,659	24,462
18			}				
19	SUB-TOTAL	\$1,386,783	\$1,275,120	\$111,663	\$1,296,110	\$1,284,838	\$11,272
20					VIEW PR		l i
21	Income Taxes Federal	96,456	155,778	-59,322	103,590	1 1 '	1 1 '
22	State	22,112	35,221	-13,109	23,694		
23	TOTAL OPERATING EXPENSES	\$1,505,351	\$1,466,118	\$39,233	\$1,423,394	\$1,428,225	-\$4,831
24							
25 26	Net Operating income	\$436,870	\$605,530	-\$168,660	\$463,943	\$529,025	-\$65,082
27	Other Income - Net	5,301	-43,631	48,932	8,227	-42,990	51,217
28	The state of the s	, ,,,,,,	,	,	-,		
29	Interest Expense	269,215	270,527	-1,312	268,922	267,069	1,853
30				.,			'
31	Preferred Dividend	0	0)) o	0	0	0
32							
33	Net Income for Common	\$172,956	\$291,372	-\$118,416	\$203,248	\$218,966	-\$15,718